

DANIEL G. BOGDEN  
United States Attorney

HOLLY A. VANCE  
Assistant United States Attorney  
100 West Liberty Street, Suite 600  
Reno, Nevada 89501  
Tel: (775) 784-5438  
Fax: (775) 784-5181

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Petitioner,

v.

ANTHONY F. LAMORTE,

Respondent.

Case No.

**PETITION TO ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), by and through its undersigned Assistant United States Attorney, hereby petitions this Court to enforce the IRS summons as described below:

1. Jurisdiction over this matter is conferred on this Court pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), and 28 U.S.C. §§ 1340 and 1345.

2. Venue over this matter is proper in the northern division of this Court because Respondent Anthony F. Lamorte resides in -- or may be found within -- the boundaries of this district and in Sparks, Nevada.

3. Robert C. Kalman is a duly commissioned Revenue Officer employed in the Office of the Area Director, IRS, and is authorized to issue an IRS summons pursuant to the authority contained

1 in § 7602 of Title 26, United States Code, and Treasury Regulation § 301.7602-1, 26 C.F.R. §  
2 301.7602-1.

3 4. Revenue Officer Kalman is conducting an investigation for the collection of the federal  
4 income tax liabilities and penalties of Anthony F. Lamorte for the 2001, 2006, 2007, 2008, 2009 and  
5 2010 tax years, as set forth in the attached declaration.

6 5. Respondent Lamorte is in possession and control of testimony, books, records, papers  
7 and other data that are relevant to the above-described investigation.

8 6. On December 11, 2013, an IRS summons regarding the investigation described in  
9 paragraph 4, above, was issued by Revenue Officer Kalman directing Respondent Lamorte to appear  
10 before Revenue Officer Kalman at 10:00 a.m. on January 7, 2014, to give testimony and to produce for  
11 examination books, papers, records or other data as described in the summons concerning the  
12 investigation described in paragraph 4, above. An attested copy of the summons was left with an adult  
13 female at the place of residence of Respondent Lamorte on December 11, 2013. The summons  
14 described in this paragraph is attached as Exhibit A to the Declaration of Revenue Officer Kalman.

15 7. On January 7, 2014, Respondent Lamorte, did not appear in response to the summons  
16 described in paragraph 6 above. Respondent's refusal to comply with the summons continues to date  
17 as set forth in the attached Declaration of Revenue Officer Kalman.

18 8. The books, papers, records or other data sought by the summons are not already in the  
19 possession of the IRS.

20 9. All administrative steps required by the Internal Revenue Code for the issuance of the  
21 summons have been taken.

22 10. It is necessary to obtain the testimony and examine the books, papers, records or other  
23 data sought by the summons in order to properly investigate the federal income tax liabilities and  
24 penalties of Respondent Lamorte for the years 2001, 2006, 2007, 2008, 2009 and 2010 and to properly

1 collect the federal income tax liabilities and penalties of Respondent Lamorte for the years 2001, 2006,  
2 2007, 2008, 2009 and 2010, as is evidenced by the attached Declaration of Revenue Officer Kalman.

3 11. No Justice Department referral is in effect within the meaning of 26 U.S.C. § 7602(d)  
4 with respect to Respondent Lamorte for the tax periods for which the testimony and documents are  
5 sought.

6 WHEREFORE, Petitioner respectfully prays:

7 1. That the Court issue an order directing Respondent Lamorte to show cause, if any, why  
8 he should not comply with -- and obey -- the aforementioned summons and each and every  
9 requirement thereof.

10 2. That the Court enter an order directing Respondent Lamorte to obey the  
11 aforementioned summons directed to him -- and each and every requirement thereof -- by ordering the  
12 attendance, testimony and production of the books, papers, records or other data as is required -- and  
13 called for -- by the terms of the summons before Revenue Officer Kalman or any other proper officer  
14 or employee of the IRS at such time and place as may be fixed by Revenue Officer Kalman, or any  
15 other proper officer or employee of the IRS.

16 3. That the United States recover its costs in maintaining this action.

17 4. That the Court grant such other and further relief as is just and proper.

18 Respectfully submitted,

19 DANIEL G. BOGDEN  
20 United States Attorney

21 /s/ Holly A. Vance  
22 HOLLY A. VANCE  
23 Assistant United States Attorney  
24